



Trustees' Financial Summary

FY2015-16

Submit ID: 0023-53231614

**** Recalculated ****

02 Big Horn County

0023 Hardin Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Kym Kern **Phone #:** (406) 665-9302

(Signature)

(Date)

Chair, Board of Trustees: Jodeen Marston

(Signature)

(Date)

County Superintendant Vicki Gale

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
105	Phillips 66	LOCAL		
106	Scott Foundation	LOCAL		
125	Shopko Foundation	LOCAL		
136	Johnson O'Malley (JOM)	FEDERAL	Crow Tribe	15.130
141	Miscellaneous Local	LOCAL		
165	Johnson O'Malley (JOM)	FEDERAL		15.130
166	Community School District #16	LOCAL		
176	Grad Matters (CAPS)	STATE		
195	Title I Improving Basic Programs	FEDERAL	002 0023 3115	84.010A
196	Title I - Schoolwide	FEDERAL	00200233115	Federal
203	Medicaid	STATE		State
225	Title I, Part E, Striving Readers	FEDERAL	002 0023 3515	84.371
236	Striving Readers	FEDERAL	00200233515	84.371c
245	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	002 0023 1415	84.367
275	Title III Part A English Language Acquisition	FEDERAL	002 0023 4115	84.365A
286	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	00200231415	84.367
295	Title IV, Part B, 21st Century	FEDERAL	002 0023 1715	84.287
326	Title III Part A English Language Acquisition	FEDERAL	00200234115	84.365A
366	Title IV, Part B, 21st Century	FEDERAL	00200231715	84.287
486	ABE (Adult Basic Ed)	FEDERAL	00200235615	84.002
526	IDEA Part B	FEDERAL	00200237715	84.027
546	IDEA Preschool	FEDERAL	00200237915	84.173A
606	Preschool Development Grant	FEDERAL	00200231615	84.419
626	GEAR UP smr 16	FEDERAL		84.334
636	GEAR UP	FEDERAL		84.334
637	GEAR UP	FEDERAL		84.334
685	GEAR UP	FEDERAL		84.334
692	Games for Family Nights	LOCAL		
765	Title I - Schoolwide	FEDERAL	002 0023 3215	Federal
766	ESEA Title I , Part 1 Schoolwide	FEDERAL	00200233215	84.010A
795	Share Our Strength/Montana No Kid Hungry	STATE	NKH-21-45	
856	Title VII, Indian Education	FEDERAL	S060A151008	84.060

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	880,373.86	331,700.92	569,066.39	9,392.73
02	Taxes Receivable - Real and Personal (120-149)	234,117.33	54,554.20	16,169.11	
03	Taxes Receivable - Protested (150-159)	2,611.46	628.82	211.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,117,102.65	386,883.94	585,446.60	9,392.73
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	236,728.79	55,183.02	16,380.21	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	880,373.86	331,700.92	569,066.39	9,392.73
52	TOTAL FUND BALANCE/EQUITY	880,373.86	331,700.92	569,066.39	9,392.73
53	TOTAL LIABILITIES AND FUND BALANCE	1,117,102.65	386,883.94	585,446.60	9,392.73

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,864.91	465,919.66	(488,631.10)	21,680.31
02	Taxes Receivable - Real and Personal (120-149)	132.65			2,147.29
03	Taxes Receivable - Protested (150-159)	2.04			25.74
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			675,596.18	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,999.60	465,919.66	186,965.08	23,853.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			2,166.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			2,166.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	134.69		1,325.67	2,173.03
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			3,151.97	
48	Fund Balance for Budget	9,864.91	465,919.66	180,321.44	21,680.31
52	TOTAL FUND BALANCE/EQUITY	9,864.91	465,919.66	183,473.41	21,680.31
53	TOTAL LIABILITIES AND FUND BALANCE	9,999.60	465,919.66	186,965.08	23,853.34

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,868.05	124,896.24
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,868.05	124,896.24
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,868.05	124,896.24
52	TOTAL FUND BALANCE/EQUITY			3,868.05	124,896.24
53	TOTAL LIABILITIES AND FUND BALANCE			3,868.05	124,896.24

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			(1,655,292.63)	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,700,000.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			44,707.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			44,707.37	
52	TOTAL FUND BALANCE/EQUITY			44,707.37	
53	TOTAL LIABILITIES AND FUND BALANCE			44,707.37	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	163,572.34	236,333.96		1,118,324.67
02	Taxes Receivable - Real and Personal (120-149)				49.20
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				71,093.50
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	163,572.34	236,333.96		1,189,467.37
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				49.20
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	163,572.34	236,333.96		1,189,418.17
52	TOTAL FUND BALANCE/EQUITY	163,572.34	236,333.96		1,189,418.17
53	TOTAL LIABILITIES AND FUND BALANCE	163,572.34	236,333.96		1,189,467.37

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,021.29	71,696.66		
02	Taxes Receivable - Real and Personal (120-149)		2,534.80		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	34,021.29	74,231.46		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,534.80		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	34,021.29	71,696.66		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	34,021.29	71,696.66		
53	TOTAL LIABILITIES AND FUND BALANCE	34,021.29	74,231.46		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,150.64			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,150.64			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	9,150.64			
52	TOTAL FUND BALANCE/EQUITY	9,150.64			
53	TOTAL LIABILITIES AND FUND BALANCE	9,150.64			



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,428,313.05	1,458,261.26
1112	District Levy - Personal Property	57,768.87	49,213.32
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	71,197.59	46,476.54
1190	Penalties and Interest on Taxes	7,014.93	9,691.41
1510	Interest Earnings	5,583.12	342.31
1530	Net Increase (Decrease) in the Fair Value of Investments	3,580.48	-291.78
1900	Other Revenue from Local Sources	101.87	224.26
1920	Contributions/Donations from Private Sources	0.00	20.00
3110	Direct State Aid	3,592,729.33	3,803,066.29
3111	Quality Educator	394,769.47	412,316.85
3112	At Risk Student	109,918.26	124,958.92
3113	Indian Education For All	29,600.40	31,027.68
3114	American Indian Achievement Gap	236,200.00	247,435.00
3115	State Spec Ed Allowable Cost Pymt to Districts	357,205.73	453,115.14
3116	Data For Achievement	21,765.00	29,720.00
3118	Natural Resource Development	25,602.39	42,695.49
3120	State Guaranteed Tax Base Aid	1,986,444.81	2,141,191.50
3444	State School Block Grant	373,461.71	373,461.71
3446	SB96 Block Grant Reimbursement	33,802.37	0.00
3460	Montana Oil and Gas Tax	26,787.28	4,410.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,761,846.66	9,227,336.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	4,237,532.67	4,682,963.31	
			2XX Personal Services - Employee Benefits	764,018.64	929,117.70	
			3XX Purchased Professional and Technical Services	0.00	4,800.00	
			4XX Purchased Property Services	350.00	667.65	
			5XX Other Purchased Services	15,673.77	13,110.54	
			6XX Supplies and Materials	18,462.54	22,493.56	
			810 Dues and Fees	1,772.50	400.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	317,574.38	343,540.16	
			2XX Personal Services - Employee Benefits	46,890.33	48,383.59	
			3XX Purchased Professional and Technical Services	0.00	3,432.51	
			5XX Other Purchased Services	516.77	2,660.16	

Trustees' Financial Summary

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02 Big Horn County

0023 Hardin Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	780.20	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	248,801.16	217,967.07
			2XX Personal Services - Employee Benefits	47,523.11	43,041.22
			5XX Other Purchased Services	6,543.09	870.12
			6XX Supplies and Materials	53,550.48	0.00
			7XX Property and Equipment Acquisition	16,644.00	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	298,702.23	234,094.96
			2XX Personal Services - Employee Benefits	61,343.23	54,778.67
			3XX Purchased Professional and Technical Services	828.00	0.00
			4XX Purchased Property Services	1,145.90	0.00
			5XX Other Purchased Services	12,036.39	171.69
			6XX Supplies and Materials	53,218.84	3,345.55
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	147,386.51	104,497.59
			2XX Personal Services - Employee Benefits	19,784.60	26,561.26
			3XX Purchased Professional and Technical Services	0.00	719.91
			4XX Purchased Property Services	547.88	1,106.85
			5XX Other Purchased Services	17,350.40	22,411.08
			6XX Supplies and Materials	23,570.41	0.00
			7XX Property and Equipment Acquisition	11,840.25	0.00
			810 Dues and Fees	3,408.25	12,043.83
			8XX Other Expenditures	29.25	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	567,178.63	693,734.70
			2XX Personal Services - Employee Benefits	87,134.40	110,828.14
			3XX Purchased Professional and Technical Services	562.50	0.00
			4XX Purchased Property Services	1,111.83	260.00
			5XX Other Purchased Services	19,882.09	16,881.42
			6XX Supplies and Materials	46,043.80	2,729.71
			810 Dues and Fees	1,844.00	3,599.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	171,001.90	241,273.23
			2XX Personal Services - Employee Benefits	25,151.27	37,960.73
			3XX Purchased Professional and Technical Services	6,300.00	0.00
			4XX Purchased Property Services	0.00	1,145.25
			5XX Other Purchased Services	1,010.24	0.00
			6XX Supplies and Materials	8,032.78	14,697.62
			810 Dues and Fees	1,090.50	1,401.00
			8XX Other Expenditures	2,672.05	2,047.14

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02 Big Horn County

0023 Hardin Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
		2XX	Personal Services - Employee Benefits	0.00	50,000.00
		3XX	Purchased Professional and Technical Services	1,176.60	218.48
		4XX	Purchased Property Services	107,258.28	98,452.98
		5XX	Other Purchased Services	189.67	191.68
		6XX	Supplies and Materials	22,453.01	26,758.77
		7XX	Property and Equipment Acquisition	8,442.26	0.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	0.00	525.00
		2XX	Personal Services - Employee Benefits	155.65	2.81
		5XX	Other Purchased Services	51.70	199.52
		6XX	Supplies and Materials	2,473.34	1,670.05
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	7,900.00	0.00
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	532,893.95	611,304.68
		2XX	Personal Services - Employee Benefits	143,963.08	143,849.64
		5XX	Other Purchased Services	612.80	138.96
		6XX	Supplies and Materials	4,161.85	24.88
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	100,897.40	49,260.70
		2XX	Personal Services - Employee Benefits	18,650.60	6,326.58
		3XX	Purchased Professional and Technical Services	0.00	440.86
		5XX	Other Purchased Services	0.00	78.84
		221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	537.34	356.00
		27XX	Student Transportation Services		
		2XX	Personal Services - Employee Benefits	0.00	28.52
		6XX	Supplies and Materials	0.00	81.33
365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	4,871.61	5,103.38
		2XX	Personal Services - Employee Benefits	2,318.92	2,510.54
		3XX	Purchased Professional and Technical Services	16,256.83	1,800.00
		6XX	Supplies and Materials	135.00	279.26
		8XX	Other Expenditures	3,600.00	9,360.00
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	0.00	1,332.50
		2XX	Personal Services - Employee Benefits	0.00	7.15
		5XX	Other Purchased Services	69.00	0.00

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02 Big Horn County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		24XX Support Services - School Administration				
			6XX Supplies and Materials	42.00	0.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			3XX Purchased Professional and Technical Services	0.00	1,600.00	
			5XX Other Purchased Services	0.00	9,300.00	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	0.00	0.14	
			5XX Other Purchased Services	0.00	3,370.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			3XX Purchased Professional and Technical Services	0.00	1,600.00	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	72,170.92	78,745.44	
			2XX Personal Services - Employee Benefits	3,109.46	7,185.80	
			3XX Purchased Professional and Technical Services	320.00	0.00	
			4XX Purchased Property Services	256.98	0.00	
			5XX Other Purchased Services	3,591.48	256.01	
			6XX Supplies and Materials	7,261.64	21.15	
			7XX Property and Equipment Acquisition	12,974.25	0.00	
	810 Community Recreation					
		33XX Community Services				
			6XX Supplies and Materials	321.00	0.00	
	820 Civic Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits	2,290.74	1,238.42	
	8XX Community Services Programs					
		33XX Community Services				
			4XX Purchased Property Services	19,638.52	21,092.04	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	98,154.32	124,437.89	
			4XX Purchased Property Services	7,737.00	0.00	
			6XX Supplies and Materials	54,592.67	508.54	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	60,664.70	22,000.00	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	61,169.05	132,730.53	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,750,205.39	9,314,125.99	



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02 Big Horn County

0023 Hardin Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					967,163.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,227,336.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,314,125.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					880,373.86	(5)



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02 Big Horn County

0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	483,694.61	365,409.92
	1112 District Levy - Personal Property	19,635.00	14,136.94
	1190 Penalties and Interest on Taxes	1,910.97	2,724.71
	1510 Interest Earnings	600.54	1,415.66
	1530 Net Increase (Decrease) in the Fair Value of Investments	390.37	841.67
	1900 Other Revenue from Local Sources	21.38	40.99
	2220 County On-Schedule Trans Reimb	233,545.93	242,811.63
	3210 State On-Schedule Trans Reimb	233,545.95	242,811.65
	3444 State School Block Grant	27,438.04	27,438.04
	3446 SB96 Block Grant Reimbursement	9,193.85	0.00
	5200 Sale or Compensation for Loss of Assets	2,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,011,976.64	897,631.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	35,836.86	37,259.64
			2XX Personal Services - Employee Benefits	164.83	777.77
			6XX Supplies and Materials	0.00	111.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,069.41	0.00
			2XX Personal Services - Employee Benefits	14.32	0.00
			3XX Purchased Professional and Technical Services	0.00	337.50
			4XX Purchased Property Services	21,713.11	11,834.88
			5XX Other Purchased Services	786,616.41	791,762.28
			6XX Supplies and Materials	7,670.79	3,931.22
			7XX Property and Equipment Acquisition	6,254.20	0.00
			8XX Other Expenditures	0.00	23.84
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	10,401.25	15,108.99
			2XX Personal Services - Employee Benefits	464.23	65.42
			5XX Other Purchased Services	6,200.00	28,550.00
			6XX Supplies and Materials	606.98	846.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				879,012.39	890,609.46



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					324,679.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					897,631.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					890,609.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					331,700.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	107,276.14	120,706.43
	1112 District Levy - Personal Property	4,398.65	3,981.63
	1190 Penalties and Interest on Taxes	439.43	657.13
	1510 Interest Earnings	2,826.80	3,701.66
	1530 Net Increase (Decrease) in the Fair Value of Investments	1,850.01	1,228.89
	1900 Other Revenue from Local Sources	5.39	11.97
	5200 Sale or Compensation for Loss of Assets	1,680.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>118,476.42</u>	<u>130,287.71</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	149,290.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>149,290.50</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	438,778.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130,287.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	569,066.39	(5)

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02 Big Horn County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	9,188.69	5,235.21
	1612 School Breakfast Program	165.30	0.00
	1613 Special Milk Program	0.00	2.00
	1623 Milk Sales	104.60	0.00
	1630 Catering Sales	660.40	1,037.09
	1632 Daily Adult Sales	33,494.70	48,642.09
	1634 Daily Ala Carte Sales	24,443.85	18,197.75
	1636 Summer Program - Adult Sales	675.39	1,965.91
	1900 Other Revenue from Local Sources	166.50	0.00
	3220 State Food Services Match	3,109.13	3,571.19
	4550 Federal Child Nutrition	1,119,859.42	1,247,297.97
	4552 Fresh Fruit And Vegetable	64,408.09	57,741.96
	4555 School Foods Summer Program - 10.559	61,379.51	19,087.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,317,655.58	1,402,778.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	64,408.09	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	492,185.34	529,947.33
			2XX Personal Services - Employee Benefits	27,262.76	30,840.12
			3XX Purchased Professional and Technical Services	4,930.00	516.37
			4XX Purchased Property Services	20,234.04	24,997.12
			5XX Other Purchased Services	4,976.41	3,359.64
			6XX Supplies and Materials	701,232.19	794,834.26
			7XX Property and Equipment Acquisition	0.00	5,861.56
			810 Dues and Fees	825.00	4,590.68
			8XX Other Expenditures	512.33	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,316,566.16	1,394,947.08



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					1,561.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,402,778.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,394,947.08	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,392.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	6.06	1,124.35
	1112 District Levy - Personal Property	1.50	23.71
	1190 Penalties and Interest on Taxes	0.08	0.94
	1510 Interest Earnings	74.85	11.47
	1530 Net Increase (Decrease) in the Fair Value of Investments	64.91	2.59
	3447 SB96 Combined Block Grant Reimbursement	3,222.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,370.24</u>	<u>1,163.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		980.00	4,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>980.00</u>	<u>4,900.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	13,601.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,163.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,900.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,864.91	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	581.95	2,949.95
	1530 Net Increase (Decrease) in the Fair Value of Investments	-215.06	771.67
	2240 County Retirement Distribution	1,477,920.25	1,417,809.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,478,287.14	1,421,531.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	708,127.11	778,155.87
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	56,807.61	81,969.31
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	43,696.97	37,620.62
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	48,930.89	39,815.59
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	58,971.57	22,193.74
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	90,114.67	110,127.73
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	24,914.72	39,485.36
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	90,621.39	89,669.64
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	3,245.04	1,316.21
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	109,014.90	99,638.07
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	17,361.56	8,000.99
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	1,428.59	2,361.27
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	738.28	784.83
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	0.00	219.60



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610 Adult Continuing Education Programs					
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	539.51	563.61	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	786.45	805.42	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	2,056.84	0.00	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	11,600.49	13,847.94	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	77,819.95	82,626.16	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,346,776.54</u>	<u>1,409,201.96</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					453,590.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,421,531.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,409,201.96	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					465,919.66	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
105 Phillips 66		
	1920 Contributions/Donations from Private Sources	13,181.66
106 Scott Foundation		
	1920 Contributions/Donations from Private Sources	2,500.00
125 Shopko Foundation		
	1920 Contributions/Donations from Private Sources	3,750.00
136 Johnson O'Malley (JOM)		
	4140 Federal Johnson O'Malley (JOM)	109,306.39
141 Miscellaneous Local		
	1940 Textbook Sales and Rentals	1,339.50
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	15,991.71
165 Johnson O'Malley (JOM)		
	1910 Rentals	3,850.00
	4140 Federal Johnson O'Malley (JOM)	2,940.76
166 Community School District #16		
	1900 Other Revenue from Local Sources	491.92
176 Grad Matters (CAPS)		
	3290 State - Other State Grants	2,500.00
195 Title I Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	6,286.46
196 Title I - Schoolwide		
	4200 Title I, Part A, Improving Basic Programs	46,953.85
203 Medicaid		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	60,456.68
225 Title I, Part E, Striving Readers		
	4230 Title I, Part E, Striving Readers	141,940.81
236 Striving Readers		
	4230 Title I, Part E, Striving Readers	345,514.83
245 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,345.29
275 Title III Part A English Language Acquisition		
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	9,399.00
286 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,600.00
295 Title IV, Part B, 21st Century		
	4340 Title IV, Part B, 21st Century Community Learning Centers	3,320.72
326 Title III Part A English Language Acquisition		
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	10,800.00



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366 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
486 ABE (Adult Basic Ed)	
3620 State Adult Basic & Literacy Education	11,130.00
4540 Adult Basic & Literacy Education (ABLE)	19,119.00
526 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	470,408.00
546 IDEA Preschool	
4570 IDEA Preschool	12,257.00
606 Preschool Development Grant	
4650 Federal Miscellaneous Grants from OPI	652,777.72
626 GEAR UP smr 16	
4710 GEAR UP	206.85
636 GEAR UP	
4710 GEAR UP	88,214.93
637 GEAR UP	
4710 GEAR UP	2,950.00
692 Games for Family Nights	
1920 Contributions/Donations from Private Sources	2,515.00
765 Title I - Schoolwide	
4940 Schoolwide Program	47,757.96
766 ESEA Title I, Part 1 Schoolwide	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,000.00
4940 Schoolwide Program	912,048.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>3,067,165.80</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
105	Phillips 66				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,400.00
			2XX Personal Services - Employee Benefits		408.35
			3XX Purchased Professional and Technical Services		600.00
			5XX Other Purchased Services		330.00
			6XX Supplies and Materials		5,682.00
		222X	Educational Media Services		
			6XX Supplies and Materials		3,338.58
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		240.00
			2XX Personal Services - Employee Benefits		20.03
			6XX Supplies and Materials		162.70
			105 Subtotal		<u>13,181.66</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
125	Shopko Foundation				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,510.71
			125 Subtotal		1,510.71
136	Johnson O'Malley (JOM)				
	413	Title VII Indian Education			
	21XX	Support Services - Students			
		5XX	Other Purchased Services		2,656.22
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		366.20
	414	Federal Johnson O'Malley (JOM)			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		86,783.86
		2XX	Personal Services - Employee Benefits		13,881.05
		6XX	Supplies and Materials		2,839.25
		8XX	Other Expenditures		1,400.00
	21XX	Support Services - Students			
		5XX	Other Purchased Services		273.88
		6XX	Supplies and Materials		55.93
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		1,050.00
			136 Subtotal		109,306.39
165	Johnson O'Malley (JOM)				
	414	Federal Johnson O'Malley (JOM)			
	1XXX	Instruction			
		4XX	Purchased Property Services		2,070.11
		6XX	Supplies and Materials		870.65
			165 Subtotal		2,940.76
166	Community School District #16				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		810	Dues and Fees		28.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services		2,814.75
		6XX	Supplies and Materials		381.90
			166 Subtotal		3,224.65



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
176	Grad Matters (CAPS)				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			6XX Supplies and Materials		100.00
			176 Subtotal		100.00
195	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials		2,980.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		3,306.46
			195 Subtotal		6,286.46
196	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		20,478.28
			2XX Personal Services - Employee Benefits		3,156.14
			6XX Supplies and Materials		10,403.51
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		4,265.92
	494	Schoolwide Program			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		8,250.00
			6XX Supplies and Materials		400.00
			196 Subtotal		46,953.85
203	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		60,456.68
			203 Subtotal		60,456.68
225	Title I, Part E, Striving Readers				
	423	Montana Striving Readers Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		1,501.44
			6XX Supplies and Materials		107,171.47
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		7,220.00
			2XX Personal Services - Employee Benefits		1,259.44
			5XX Other Purchased Services		7,355.64
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		1,549.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
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PRC	Program	Function	Object	2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		15,883.82
			225 Subtotal		141,940.81
236	Striving Readers				
	423 Montana Striving Readers Grant				
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,500.00
			2XX Personal Services - Employee Benefits		765.68
			3XX Purchased Professional and Technical Services		37,500.00
			5XX Other Purchased Services		798.00
			6XX Supplies and Materials		97,061.50
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		1,280.00
			2XX Personal Services - Employee Benefits		217.70
			3XX Purchased Professional and Technical Services		147,500.00
			5XX Other Purchased Services		55,785.50
			6XX Supplies and Materials		106.45
			236 Subtotal		345,514.83
245	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		10,345.29
			245 Subtotal		10,345.29
275	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		9,399.00
			275 Subtotal		9,399.00
286	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		2,000.00
			5XX Other Purchased Services		1,600.00
			286 Subtotal		3,600.00
295	Title IV, Part B, 21st Century				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,837.75
			2XX Personal Services - Employee Benefits		482.97
			295 Subtotal		3,320.72



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
326	Title III Part A English Language Acquisition				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		9,000.00
			8XX Other Expenditures		1,800.00
			326 Subtotal		10,800.00
366	Title IV, Part B, 21st Century				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		38,684.50
			2XX Personal Services - Employee Benefits		6,468.01
			5XX Other Purchased Services		111.00
			6XX Supplies and Materials		1,195.21
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,296.86
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		3,000.00
			2XX Personal Services - Employee Benefits		483.97
			366 Subtotal		51,239.55
486	ABE (Adult Basic Ed)				
	362	State Adult Basic & Literacy Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,521.65
			2XX Personal Services - Employee Benefits		3,608.35
	454	Adult Basic & Literacy Education (ABLE)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,490.10
			2XX Personal Services - Employee Benefits		6,628.90
			486 Subtotal		30,249.00
526	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		121,640.24
			2XX Personal Services - Employee Benefits		19,588.54
			5XX Other Purchased Services		33.23
			6XX Supplies and Materials		498.19
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		137,229.10
			2XX Personal Services - Employee Benefits		22,765.45
			3XX Purchased Professional and Technical Services		116,676.22
			5XX Other Purchased Services		6,894.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		320.34
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		33,694.42
			2XX Personal Services - Employee Benefits		8,328.07
			6XX Supplies and Materials		2,380.00
			810 Dues and Fees		360.00
			526 Subtotal		470,408.00
546	IDEA Preschool				
	457 IDEA Preschool				
		1XXX Instruction			
			1XX Personal Services - Salaries		9,726.55
			2XX Personal Services - Employee Benefits		2,530.45
			546 Subtotal		12,257.00
606	Preschool Development Grant				
	465 Federal Miscellaneous Grants from OPI				
		1XXX Instruction			
			1XX Personal Services - Salaries		314,039.60
			2XX Personal Services - Employee Benefits		97,997.17
			5XX Other Purchased Services		317.52
			6XX Supplies and Materials		31,235.81
		21XX Support Services - Students			
			1XX Personal Services - Salaries		30,148.00
			2XX Personal Services - Employee Benefits		22,523.66
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		51,728.44
			2XX Personal Services - Employee Benefits		8,776.11
			3XX Purchased Professional and Technical Services		75,000.00
			5XX Other Purchased Services		21,011.41
			606 Subtotal		652,777.72
626	GEAR UP smr 16				
	471 GEAR UP				
		1XXX Instruction			
			5XX Other Purchased Services		135.40
			6XX Supplies and Materials		71.45
			626 Subtotal		206.85
636	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		6,065.00
			2XX Personal Services - Employee Benefits		1,021.20
			5XX Other Purchased Services		6,678.05



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		8,456.48
			810 Dues and Fees		1,363.00
			8XX Other Expenditures		835.72
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		1,225.10
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		48,484.12
			2XX Personal Services - Employee Benefits		14,157.71
			636 Subtotal		88,286.38
637	GEAR UP				
	471 GEAR UP				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		2,950.00
			637 Subtotal		2,950.00
692	Games for Family Nights				
	890 Other Community Services				
		33XX Community Services			
			6XX Supplies and Materials		2,296.28
			692 Subtotal		2,296.28
765	Title I - Schoolwide				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		4,135.21
	494 Schoolwide Program				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		10,228.00
			6XX Supplies and Materials		27,658.00
			8XX Other Expenditures		305.50
		21XX Support Services - Students			
			5XX Other Purchased Services		126.23
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		160.00
			2XX Personal Services - Employee Benefits		27.24
			5XX Other Purchased Services		5,009.89
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		107.89
			765 Subtotal		47,757.96
766	ESEA Title I, Part 1 Schoolwide				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		19,669.93



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
		1XX	Personal Services - Salaries		13,087.33
		2XX	Personal Services - Employee Benefits		2,092.96
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		338,589.16
		2XX	Personal Services - Employee Benefits		54,843.76
		3XX	Purchased Professional and Technical Services		129,601.17
		6XX	Supplies and Materials		76,369.30
		8XX	Other Expenditures		7,472.69
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		137,158.67
		2XX	Personal Services - Employee Benefits		21,430.36
		5XX	Other Purchased Services		2,450.90
		6XX	Supplies and Materials		13,088.42
		8XX	Other Expenditures		535.00
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		538.36
		2XX	Personal Services - Employee Benefits		109.43
		5XX	Other Purchased Services		63,685.87
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries		28,626.14
		2XX	Personal Services - Employee Benefits		4,699.31
			766 Subtotal		914,048.76
795	Share Our Strength/Montana No Kid Hungry				
	910 Food Services				
	31XX Food Services				
		6XX	Supplies and Materials		87.98
			795 Subtotal		87.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,041,447.29



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					171,517.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,067,165.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,041,447.29 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	3,151.97	Less Last Year	16,914.86	(4b)	-13,762.89
					-13,762.89 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					183,473.41 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
105 Phillips 66	13,181.66	13,181.66	0.00
106 Scott Foundation	2,500.00	0.00	2,500.00
125 Shopko Foundation	3,750.00	1,510.71	2,239.29
136 Johnson O'Malley (JOM)	109,306.39	109,306.39	0.00
141 Miscellaneous Local	17,331.21	0.00	17,331.21
165 Johnson O'Malley (JOM)	6,790.76	2,940.76	3,850.00
166 Community School District #16	491.92	3,224.65	-2,732.73
176 Grad Matters (CAPS)	2,500.00	100.00	2,400.00
195 Title I Improving Basic Programs	6,286.46	6,286.46	0.00
196 Title I - Schoolwide	46,953.85	46,953.85	0.00
203 Medicaid	60,456.68	60,456.68	0.00
225 Title I, Part E, Striving Readers	141,940.81	141,940.81	0.00
236 Striving Readers	345,514.83	345,514.83	0.00
245 Title II, Part A, Teacher/Principal Train/Recruit	10,345.29	10,345.29	0.00
275 Title III Part A English Language Acquisition	9,399.00	9,399.00	0.00
286 Title II, Part A, Teacher/Principal Train/Recruit	3,600.00	3,600.00	0.00
295 Title IV, Part B, 21st Century	3,320.72	3,320.72	0.00
326 Title III Part A English Language Acquisition	10,800.00	10,800.00	0.00
366 Title IV, Part B, 21st Century	51,311.00	51,239.55	71.45
486 ABE (Adult Basic Ed)	30,249.00	30,249.00	0.00
526 IDEA Part B	470,408.00	470,408.00	0.00
546 IDEA Preschool	12,257.00	12,257.00	0.00
606 Preschool Development Grant	652,777.72	652,777.72	0.00
626 GEAR UP smr 16	206.85	206.85	0.00
636 GEAR UP	88,214.93	88,286.38	-71.45
637 GEAR UP	2,950.00	2,950.00	0.00
692 Games for Family Nights	2,515.00	2,296.28	218.72
765 Title I - Schoolwide	47,757.96	47,757.96	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
766 ESEA Title I , Part 1 Schoolwide	914,048.76	914,048.76	0.00
795 Share Our Strength/Montana No Kid Hungry	0.00	87.98	-87.98
Total	3,067,165.80	3,041,447.29	25,718.51



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	15,273.02	14,777.61
	1112 District Levy - Personal Property	614.79	515.12
	1190 Penalties and Interest on Taxes	55.61	85.29
	1340 Fees for Adult Education	1,452.00	1,179.00
	1510 Interest Earnings	55.89	13.33
	1530 Net Increase (Decrease) in the Fair Value of Investments	41.81	2.75
	1900 Other Revenue from Local Sources	0.76	1.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,493.88	16,574.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	6,624.00	5,075.38
			5XX Other Purchased Services	280.00	849.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	3,764.32	3,911.71
			2XX Personal Services - Employee Benefits	1,101.40	1,147.58
			5XX Other Purchased Services	650.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,419.85	10,983.67

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	16,089.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,574.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,983.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,680.31	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.66	30.35
	1530 Net Increase (Decrease) in the Fair Value of Investments	-2.62	10.70
	1910 Rentals	5,150.00	5,915.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,155.04</u>	<u>5,956.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	890	Other Community Services				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	2,292.03	5,620.97
			6XX	Supplies and Materials	877.19	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,169.22	5,620.97	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					3,532.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,956.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,620.97 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,868.05 (5)



Trustees' Financial Summary

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0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	653.14	1,095.55
	1530 Net Increase (Decrease) in the Fair Value of Investments	498.81	361.85
	5300 Operating Transfers from Other Funds	60,664.70	22,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		61,816.65	23,457.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		12,523.40	6,481.71
		2XX Personal Services - Employee Benefits		62.45	33.88
	21XX Support Services - Students				
		1XX Personal Services - Salaries		317.66	0.00
		2XX Personal Services - Employee Benefits		98.02	0.00
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		52,959.03	0.00
		2XX Personal Services - Employee Benefits		276.23	0.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		5,288.47	220.46
		2XX Personal Services - Employee Benefits		27.59	0.72
	25XX Support Services - Business				
		1XX Personal Services - Salaries		0.00	19,873.34
		2XX Personal Services - Employee Benefits		0.00	106.49
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		9,236.68	345.62
		2XX Personal Services - Employee Benefits		345.06	22.88
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		1XX Personal Services - Salaries		0.00	3,797.26
		2XX Personal Services - Employee Benefits		0.00	20.35
	910 Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		1,803.54	0.00
		2XX Personal Services - Employee Benefits		95.27	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				83,033.40	30,902.71



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Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					132,341.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,457.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,902.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,896.24	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,804.17	137.94
	1530 Net Increase (Decrease) in the Fair Value of Investments	-135.50	-119.99
	1900 Other Revenue from Local Sources	8,671.80	3,257.75
	4820 Federal Impact Aid - Title VIII	3,793,274.14	2,380,782.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,803,614.61	2,384,058.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	148,097.54	29,082.98
			2XX	Personal Services - Employee Benefits	43,778.43	12,601.13
			3XX	Purchased Professional and Technical Services	14,395.00	16,513.00
			4XX	Purchased Property Services	1,560.00	2,099.50
			5XX	Other Purchased Services	23,923.37	41,603.27
			6XX	Supplies and Materials	59,926.85	311,021.82
			810	Dues and Fees	205.00	1,702.50
			8XX	Other Expenditures	2,881.50	0.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	40,372.04	32,392.77
			2XX	Personal Services - Employee Benefits	5,606.76	1,037.71
			5XX	Other Purchased Services	1,752.78	1,315.76
			6XX	Supplies and Materials	3,453.49	6,718.27
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	14,561.87	19,400.00
			2XX	Personal Services - Employee Benefits	452.94	104.01
			5XX	Other Purchased Services	5,080.08	36,761.35
			6XX	Supplies and Materials	2,897.61	1,013.05
			810	Dues and Fees	66.75	63.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	28,811.94	29,474.48
			2XX	Personal Services - Employee Benefits	2,578.84	2,315.84
			3XX	Purchased Professional and Technical Services	1,993.50	337.50
			4XX	Purchased Property Services	3,152.13	1,136.32
			5XX	Other Purchased Services	17,448.06	673.60
			6XX	Supplies and Materials	114,466.44	27,476.47
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	5,210.00	156.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	4,638.13	928.11
			3XX Purchased Professional and Technical Services	1,541.14	10,147.36
			4XX Purchased Property Services	209.05	2,303.74
			5XX Other Purchased Services	31,425.81	25,220.89
			6XX Supplies and Materials	36,597.59	82,521.68
			810 Dues and Fees	28,763.63	25,175.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	3,416.63	11,855.00
			2XX Personal Services - Employee Benefits	31.87	22,063.53
			3XX Purchased Professional and Technical Services	1,312.50	187.50
			4XX Purchased Property Services	3,297.02	2,381.00
			5XX Other Purchased Services	7,391.90	8,963.96
			6XX Supplies and Materials	50,521.91	68,584.27
			7XX Property and Equipment Acquisition	0.00	5,715.00
			810 Dues and Fees	0.00	5,620.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	1,205.00
			2XX Personal Services - Employee Benefits	0.00	6.46
			3XX Purchased Professional and Technical Services	3,200.00	18,878.00
			4XX Purchased Property Services	0.00	6,706.70
			5XX Other Purchased Services	266.97	17,726.14
			6XX Supplies and Materials	4,039.75	35,679.19
			7XX Property and Equipment Acquisition	17,046.75	0.00
			810 Dues and Fees	0.00	372.52
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	643,333.39	633,689.37
			2XX Personal Services - Employee Benefits	137,989.53	109,790.12
			3XX Purchased Professional and Technical Services	28,016.87	18,319.78
			4XX Purchased Property Services	597,186.65	537,425.90
			5XX Other Purchased Services	70,259.89	75,470.10
			6XX Supplies and Materials	239,586.61	296,916.47
			7XX Property and Equipment Acquisition	25,989.75	20,098.23
			810 Dues and Fees	863.59	2,282.07
			830 Special Assessments	1,908.74	954.32
			8XX Other Expenditures	61.33	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	24,292.00	13,963.00
			2XX Personal Services - Employee Benefits	2,898.72	3,203.85
			5XX Other Purchased Services	11,857.51	0.00
			6XX Supplies and Materials	19,350.07	10,769.15
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	16,355.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	163,130.09	12,901.88
			2XX Personal Services - Employee Benefits	22,635.11	21,270.60
			3XX Purchased Professional and Technical Services	731.25	105.16
			5XX Other Purchased Services	4,967.10	886.67
			6XX Supplies and Materials	5,831.94	27,696.41
			810 Dues and Fees	0.00	400.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	2,640.84	0.00
			2XX Personal Services - Employee Benefits	13.77	27,408.80
			3XX Purchased Professional and Technical Services	21,422.04	1,800.00
			5XX Other Purchased Services	1,729.69	0.00
			810 Dues and Fees	0.00	405.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	4,724.19	2,607.91
		24XX Support Services - School Administration			
			810 Dues and Fees	0.00	360.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	137.30	0.00
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	295.53
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	2,175.00	1,050.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	4,800.06	4,901.00
			2XX Personal Services - Employee Benefits	24.44	412.64
			6XX Supplies and Materials	0.00	67.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	14,308.25	0.00
			2XX Personal Services - Employee Benefits	4,784.34	0.00
			5XX Other Purchased Services	1,275.00	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	6,455.00	14,409.00
			2XX Personal Services - Employee Benefits	1,258.17	2,871.10
			3XX Purchased Professional and Technical Services	0.00	956.25
			4XX Purchased Property Services	0.00	551.88
			5XX Other Purchased Services	1,002.33	3,508.07
			6XX Supplies and Materials	665.33	13,096.14



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX Community Services Programs					
	33XX Community Services					
			3XX Purchased Professional and Technical Services	0.00	744.00	
			4XX Purchased Property Services	81,693.79	23,636.14	
			5XX Other Purchased Services	335.00	0.00	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	33,562.82	29,860.33	
			2XX Personal Services - Employee Benefits	6,877.15	1,481.41	
			4XX Purchased Property Services	13,911.69	4,875.10	
			5XX Other Purchased Services	3,006.59	2,483.05	
			6XX Supplies and Materials	184,591.69	236,171.85	
			810 Dues and Fees	153.00	265.50	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	119,689.86	0.00	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	90,000.00	90,000.00	
136 Johnson O'Malley (JOM)						
	410 Miscellaneous Federal Grants Direct from Feds					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits	0.00	26,378.19	
165 Johnson O'Malley (JOM)						
	410 Miscellaneous Federal Grants Direct from Feds					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits	25,762.47	0.00	
195 Title I Improving Basic Programs						
	420 Title I, Part A, Improving Basic Programs					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits	15,284.55	0.00	
196 Title I - Schoolwide						
	420 Title I, Part A, Improving Basic Programs					
	1XXX Instruction					
			1XX Personal Services - Salaries	0.00	684.80	
			2XX Personal Services - Employee Benefits	0.00	13,165.72	
764						
	420 Title I, Part A, Improving Basic Programs					
	221X Improvement of Instruction Services					
			2XX Personal Services - Employee Benefits	207.90	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2015 Value	2016 Value
765	Title I - Schoolwide					
	420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	94,533.41	0.00
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	20,670.89	0.00
766	ESEA Title I, Part 1 Schoolwide					
	420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	67,761.29
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	0.00	24,220.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,511,315.27	3,309,813.08

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					970,461.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,384,058.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,309,813.08	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,707.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,259.32	1,295.62
	1530 Net Increase (Decrease) in the Fair Value of Investments	1,093.33	379.71
	1900 Other Revenue from Local Sources	56,419.51	47,466.55
	3281 State Technology Aid	8,985.45	9,322.76
	5200 Sale or Compensation for Loss of Assets	3,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		70,757.61	58,464.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		3XX Purchased Professional and Technical Services		69,026.40	52,500.00
		6XX Supplies and Materials		4,375.00	0.00
	25XX Support Services - Business				
		6XX Supplies and Materials		0.00	29,313.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				73,401.40	81,813.19

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	186,920.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,464.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,813.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	163,572.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,924.09	210.50
	1530 Net Increase (Decrease) in the Fair Value of Investments	-90.43	-168.10
	1900 Other Revenue from Local Sources	2,780.40	3,458.07
	1950 Services Provided Other School Districts or Coops	8,400.00	0.00
	3445 State Combined Fund School Block Grant	26,839.21	26,839.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>40,853.27</u>	<u>30,339.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		19,421.46	22,000.00
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		1,142.36	39,500.00
	221X Improvement of Instruction Services				
		2XX Personal Services - Employee Benefits		3,000.00	0.00
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		2,000.00	0.00
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		1,000.00	0.00
		3XX Purchased Professional and Technical Services		12,500.00	12,500.00
		6XX Supplies and Materials		0.00	1,389.00
		8XX Other Expenditures		8,100.00	0.00
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		3,000.00	640.98
		6XX Supplies and Materials		0.00	10,225.00
	26XX Operation and Maintenance of Plant Services				
		7XX Property and Equipment Acquisition		0.00	8,100.66
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		0.00	119,683.03
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		0.00	149,762.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>50,163.82</u>	<u>363,800.98</u>



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					569,795.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,339.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					363,800.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					236,333.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	1,584.60	2,373.80	
	3120 State Guaranteed Tax Base Aid	88,648.31	57,022.95	
	4100 Federal Miscellaneous Grants - Direct from Feds	141,424.21	142,187.01	
	5300 Operating Transfers from Other Funds	119,689.86	149,762.31	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		351,346.98	351,346.07	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			850	Interest on Debt	152,561.18	152,561.18
			860	Agent Fees/Issuance Costs	550.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				153,111.18	153,111.18	

Schedule Of Changes Worksheet				Fund Code 50
Beginning Fund Balance				991,183.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				351,346.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				153,111.18 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,189,418.17 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,149.69	2,020.02
	1530 Net Increase (Decrease) in the Fair Value of Investments	823.24	933.99
	5200 Sale or Compensation for Loss of Assets	2,016,613.48	29,005.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,018,586.41</u>	<u>31,959.67</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	48,950.75	0.00
			4XX Purchased Property Services	41,356.39	1,618,021.76
			7XX Property and Equipment Acquisition	0.00	2,200.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	463.00
			7XX Property and Equipment Acquisition	435,743.59	113,182.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>526,050.73</u>	<u>1,733,867.64</u>

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					1,735,929.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,959.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,733,867.64 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,021.29 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	33,441.36	1,348.51
	1112 District Levy - Personal Property	1,404.96	468.03
	1190 Penalties and Interest on Taxes	157.41	186.27
	1510 Interest Earnings	254.35	226.69
	1530 Net Increase (Decrease) in the Fair Value of Investments	197.80	-75.25
	1900 Other Revenue from Local Sources	566.10	2.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,021.98	2,156.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					69,540.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,156.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					71,696.66	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	65.99	82.47
	1530 Net Increase (Decrease) in the Fair Value of Investments	57.53	21.89
	1920 Contributions/Donations from Private Sources	390.00	30.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>513.52</u>	<u>134.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	500.00	900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				500.00	900.00	

Schedule Of Changes Worksheet				Fund Code 81
Beginning Fund Balance				9,916.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				134.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				900.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				9,150.64 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	227,929.42	282,610.58
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	9,743.02	10,206.85
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	52,301.30	118,696.43
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	8,226.55
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	4,749,641.66	4,607,827.01
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	20,606.65	33,062.51
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,665.66	3,009.10
XX	XXX 26XX 41X	Energy Utility Services	268,155.15	265,350.66
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	14,541.25	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	729,102.34	185,449.98
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	16,355.00	47,415.93
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	980.00	4,900.00

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	224,683.20
b. Related Services Block Grant Entitlement	74,894.40
c. Total Entitlements Subject to Reversion	299,577.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	398,438.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	906,458.57
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 79%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	611,304.68	0.00	0.00	0.00	12,901.88
280	1XXX	2XX	143,849.64	0.00	0.00	0.00	21,270.60
280	1XXX	3XX	0.00	0.00	0.00	0.00	105.16
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	138.96	0.00	0.00	0.00	886.67
280	1XXX	6XX	24.88	0.00	0.00	0.00	27,696.41
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	49,260.70	0.00	0.00	0.00	0.00
280	21XX	2XX	6,326.58	0.00	0.00	0.00	27,408.80
280	21XX	3XX	440.86	0.00	0.00	0.00	1,800.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	78.84	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	356.00	0.00	0.00	0.00	2,607.91
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			811,781.14	0.00	0.00	0.00	94,677.43

906,458.57

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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02 Big Horn County

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	281,436.00	0.00	0.00	0.00	281,436.00
Land Improvements	1,021,851.00	0.00	0.00	0.00	1,021,851.00
Buildings	17,079,691.69	0.00	372,903.29	0.00	17,452,594.98
Machinery and Equipment	2,253,727.78	0.00	31,674.79	0.00	2,285,402.57
Construction in Progress	16,355.00	0.00	13,791.07	16,355.00	13,791.07
Totals at Historical Cost	20,653,061.47	0.00	418,369.15	16,355.00	21,055,075.62
Depreciation					
Improvement Accum	501,946.33	0.00	45,265.01	0.00	547,211.34
Building Accum	5,734,902.72	0.00	400,758.05	0.00	6,135,660.77
Machinery and Equipment Accum	1,472,293.84	0.00	136,578.30	0.00	1,608,872.14
Total Accumulated Depreciation	7,709,142.89	0.00	582,601.36	0.00	8,291,744.25
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	12,943,918.58	0.00	-164,232.21	16,355.00	12,763,331.37

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	213,926.95	0.00	0.00
Support Services Students (21XX)	2,942.34	0.00	0.00
Support Services Staff (22XX)	4,013.08	0.00	0.00
General Administration (23XX)	8,049.72	0.00	0.00
School Administration (24XX)	12,677.92	0.00	0.00
Financial Administration (25XX)	4,192.68	0.00	0.00
Operations and Maintenance (26XX)	240,142.40	0.00	0.00
Transportation (27XX)	75,999.45	0.00	0.00
Food Service (31XX)	10,862.44	0.00	0.00
Extracurricular (34XX, 35XX)	9,794.38	0.00	0.00
Total Depreciation for FY2016	582,601.36	0.00	0.00



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******* Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	1,242,139.82	0.00	0.00	199,238.00	1,042,901.82	104,290.18	938,611.64
Other Post Employment Benefits	315,090.00	196,331.00	0.00	0.00	511,421.00	0.00	511,421.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,557,229.82	196,331.00	0.00	199,238.00	1,554,322.82	104,290.18	1,450,032.64
Bond(s)							
06/15/2011	3,171,750.00	0.00	0.00	0.00	3,171,750.00	0.00	3,171,750.00
Total Governmental Activity							
Bond Long-Term Liabilities	3,171,750.00	0.00	0.00	0.00	3,171,750.00	0.00	3,171,750.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,503,068.61	295,656.19	0.00	1,798,724.80
Net Pension - TRS	9,433,968.47	455,784.28	0.00	9,889,752.75